The following remarks are responsive to the Official Action dated **November 2, 2004**.

II. Amendments to the Specification

Please replace Paragraph 17 with amended Paragraph 17 as follows:

[0017] FIG. 2E illustrates that openings 250 are next formed in the dielectric layer 245 to expose portions of substrate 251 and, in one embodiment, to remove portions of the isolation regions 205. Portions of the substrate are exposed at least adjacent to the pass-gates 222. In some embodiments, the substrate is exposed in the area proximate to the etch stop layer 240, the ~~PRO~~ RPO layer 230 (as shown in FIG. 2E), or the spacers 223 formed along the sidewalls of the pass-gates 222.

Please replace Paragraph 19 with amended Paragraph 19 as follows:

[0019] FIG. 2F illustrates an exemplary DRAM one-transistor structure including a capacitor dielectric layer 260, an electrode layer 270 and a planarization layer 275 formed over the structure of FIG. 2E. The capacitor dielectric layer 260 is conformally formed over the structure of FIG. 2E, including the sidewalls of the openings 250 and on the portions of exposed substrate 251 and isolation regions 205. In the embodiment shown in FIG. 2F, the capacitor dielectric layer 260 and the electrode layer 270 are formed partially within the recesses formed within the isolation regions 205. The capacitor dielectric layer 260 can be, for example, a high dielectric constant material, such as Ta_2O_5, Al_2O_3, HfO_2, ~~Ta_2O_5,~~ $SrTiO_3$, ZrO_2 or the like, silicon nitride, silicon oxynitride, silicon oxide or any other material that is adapted to be the capacitor dielectric layer 260, and can be formed by CVD, PVD or atomic layer deposition (ALD).

Please replace Paragraph 24 with amended Paragraph 24 as follows:

[0024] Subsequent dielectric deposition, contact formation and metal layer formation processes are then performed to connect the one-transistor cell with the periphery circuits. These processes can be performed by traditional backend processes for fabrication of semiconductor integrated circuits and should familiar to those skilled in integrated circuit fabrication.